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MULTISTATE TAX COMMISSION

Resolution No. 00-17

Resolution Urging the Adoption and Use of the Alternative Dispute Resolution Program by Compact Member States

WHEREAS, on November 9, 1995, the Multistate Tax Commission adopted the resolution implementing Bylaw 14 in its entirety, which established the creation of the Multistate Tax Commission Alternative Dispute Resolution (“ADR”) Program; and

WHEREAS, in 1995 the MTC Executive Committee adopted its “Statement of Specific Procedures for Initiation and Conduct of Multistate Tax Commission Alternative Dispute Resolution Processes”, which initiated the Commission’s ADR Program; and

WHEREAS, the ADR Advisory Committee developed a training program for alternative dispute resolution counselors and has trained many individuals to serve in that capacity; and

WHEREAS, there are designated ADR contacts in many States, who have promoted the ADR program in the States and to multijurisdictional taxpayers; and

WHEREAS the purpose of the ADR Program is to provide States and taxpayers a means to resolve tax disputes that 1) expedites the tax collection and refund process; 2) reduces costs associated with the administrative processing of tax protests and refund procedures; 3) promotes uniformity in the application of state tax laws that should be uniformly interpreted and applied to those taxpayers conducting business across state and national borders; or 4) avoid protracted, unpredictable and costly litigation; and

WHEREAS, the MTC ADR Program has existed for five years, but has not been extensively used by States and taxpayers; now, therefore, be it

RESOLVED, that the Multistate Tax Commission strongly encourage States and multijurisdictional taxpayers to increase their use of the ADR program to resolve tax disputes; and be it further

RESOLVED, that the Multistate Tax Commission vigorously promote the ADR Program among States and multijurisdictional taxpayers as an efficient and less costly alternative means of addressing state tax disputes.